

JEFFERSON COUNTY COMMISSION BALANCE SHEET  
INDIGENT CARE FUND COMPARISON

	JUNE 30, 2021 UNAUDITED (IN THOUSANDS)	MARCH 31, 2021 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2020 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2020 AUDITED (IN THOUSANDS)
<b>ASSETS</b>				
Cash and investments	13,241	23,615	22,796	23,185
Accounts receivable, net	2,228	2,228	2,228	2,228
Taxes receivable, net	9,840	9,840	9,840	9,840
Patient accounts receivable, net	-	-	-	-
Prepaid expenses and other current assets	-	-	-	1
Advances due from (to) other funds	-	-	-	-
	25,309	35,683	34,864	35,254
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	426	11,651	11,530	12,695
Unearned revenue	-	-	-	-
Accrued wages and benefits	-	-	-	-
Estimated third-party payor settlements	-	-	-	-
Estimated liability for compensated absences	-	-	-	-
Estimated litigation liability	-	11	11	11
Estimated claims liability	55	55	55	55
<b>Total Liabilities</b>	481	11,717	11,596	12,761
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	24,828	23,966	23,268	551
Assigned	-	-	-	21,942
Unassigned	-	-	-	-
	24,828	23,966	23,268	22,493
	25,309	35,683	34,864	35,254

JEFFERSON COUNTY COMMISSION STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - INDIGENT CARE FUND

	JUNE 30, 2021 UNAUDITED (IN THOUSANDS)	MARCH 31, 2021 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2020 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2020 AUDITED (IN THOUSANDS)
<b>Revenues</b>				
Taxes	46,398	30,539	14,985	56,957
Intergovernmental	-	-	-	119
Charges for services, net	-	-	-	-
Miscellaneous	111	-	-	277
Interest and investment income	4	4	2	109
	<u>46,513</u>	<u>30,543</u>	<u>14,987</u>	<u>57,462</u>
<b>Expenditures</b>				
Current:				
Health and welfare	44,178	29,070	14,212	48,612
Capital Outlay	-	-	-	-
Indirect expenses	-	-	-	44
Contributions to other entities	-	-	-	11,267
Debt service:	-	-	-	-
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
	<u>44,178</u>	<u>29,070</u>	<u>14,212</u>	<u>59,923</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	2,335	1,473	775	(2,461)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	-	-	2,000
<b>Net Changes in Fund Balances</b>	2,335	1,473	775	(4,461)
Fund Balances - beginning of year	22,493	22,493	22,493	26,954
Prior Period Adjustment, (1)	-	-	-	-
Fund Balances - beginning of year, as restated	<u>22,493</u>	<u>22,493</u>	<u>22,493</u>	<u>26,954</u>
Fund Balances - end of year	<u>24,828</u>	<u>23,966</u>	<u>23,268</u>	<u>22,493</u>